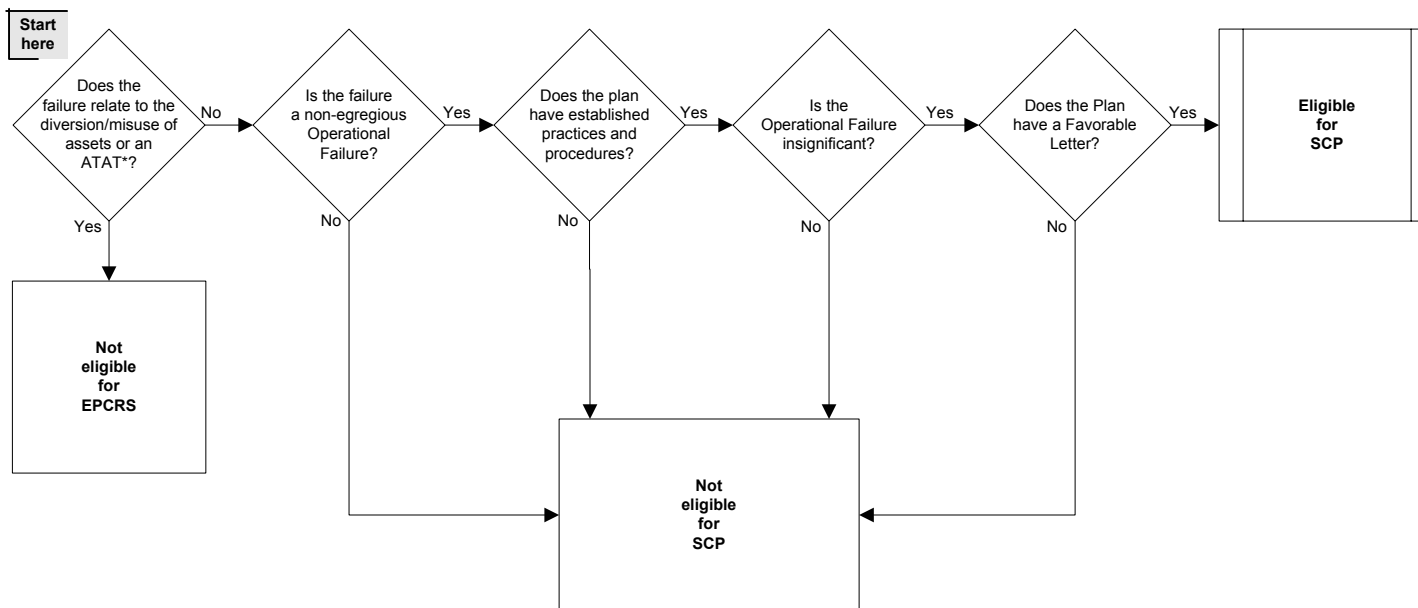


Chart 2

**Eligibility for the
Self-Correction
Program ("SCP") -
SEPs under Code
section 408(k)
and SIMPLE IRA
Plans under Code
section 408(p)**



* In the event that the SIMPLE IRA, the SEP, or the plan sponsor has been a party to an Abusive Tax Avoidance Transaction (ATAT), SCP is not available to correct any Operational Failure that is directly or indirectly related to the ATAT.